

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION**

**ORDER APPROVING RECEIVER'S RECOMMENDATION FOR ADOPTION OF
RECEIVER'S PROPOSED EMPLOYEE SEPARATION PLAN (Doc. No. 1959)**

The Court, having reviewed the Receiver’s Recommendation for Adoption of Receiver’s Proposed Employee Separation Plan (Doc. No. 1959) and proposed *Receiver’s HEDFC Employee Separation Plan* (*Exhibit A* to Receiver’s Recommendation), the Court finds that the Receiver’s Recommendation is reasonable, and the Receiver’s Recommendation and proposed *Receiver’s HEDFC Employee Separation Plan* are hereby approved. It is

ORDERED:

1. The Receiver is authorized to terminate the group health insurance benefit plan afforded to HEDFC employees as and when, in the Receiver's discretion, he deems necessary and prudent.

2 The Receiver is authorized to acquire and pay for continuation coverage plans for health and dental insurance benefits for HEDFC employees currently insured on HEDFC's group health and dental plans, in accordance with the current health and dental insurance benefits provided by HEDFC, for up to a maximum period of 18 months, as outlined in the Receiver's Recommendation. The Receiver is authorized to exercise his best judgment in determining how payment for such individual continuation policies should occur.

3. The Receiver is authorized to terminate the 401(k) plan of HEDFC and to take all necessary measures to do so, in accordance with the Receiver's proposed *HEDFC Employee Separation Plan*. The Receiver is authorized to amend the plan, to apply for an IRS determination letter verifying the plan's qualified status, to distribute the assets of the plan, and to comply with all regulatory requirements of termination.

4. The Court approves the *Receiver's HEDFC Employee Separation Plan* and authorizes the Receiver to adopt and implement the *Plan* and to incorporate the authority granted herein into the *Plan*, at such time and in such manner as the Receiver deems appropriate.

5. There is no just reason for delay, and final judgment is hereby entered on this Order pursuant to Rule 54(b).

s/ Gary A. Fenner

Gary A. Fenner, Judge

United States District Court

DATED: October 1, 2009